

PROPERTY TAXES

LAW GUIDE



VOLUME III

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EXPLANATORY NOTES

ARRANGEMENT

The Property Taxes Law Guide comprises three volumes:

- Volume 1 contains those portions of the Revenue and Taxation Code setting forth the law relating to the assessment and equalization process, along with appropriate provisions of the California Constitution and Property Tax Rules adopted by the Board of Equalization (Board). In addition, volume 1 contains the Private Railroad Car Tax Law, the Morgan Property Taxpayers' Bill of Rights, a Table of Cases for annotated court cases appearing throughout the law, and Rules of Practice setting forth procedures relating to hearings before the Board.
- Volume 2 contains the parts of the Revenue and Taxation Code that primarily involve tax collecting and county auditor functions. In addition, this volume contains provisions from the Government Code and other codes, general law provisions, and supplemental acts to the Revenue and Taxation Code which relate to property taxation.
- Volume 3 contains annotations derived from Board Letters to County Assessors, Attorney General Opinions, and staff correspondence to assessors and others interpreting property tax laws, rules, and court cases. New Letters to Assessors are no longer being annotated since they are otherwise indexed and readily available from the Board. Annotations based upon staff correspondence are followed by C and the date of the correspondence, those based upon Letters to Assessors are followed by LTA and the date (and number) of the letter, and those based upon Attorney General Opinions are followed by OAG and the date (and number, volume and page) of the opinion. In parentheses following the date of correspondence will be a publication date and/or amendment date(s). These dates, if known, will be added as annotations are added or amended and will reflect the revision in which the annotation or amendment first appeared. Amendment dates will be denoted by "Am." followed by the edition (for example, M98–1, Am. M98–2).

The volumes are arranged for ease of use, correction, and expansion with colored tabbed dividers for major divisions.

A consolidated Contents page for volumes 1 and 2 is in the front of each volume for easy reference. Volume 3 is arranged alphabetically, by title, and the annotations pertaining to each title appear thereunder alphabetically also. A table of titles appears at the beginning of the volume.

A consolidated Index for both volumes 1 and 2 is included at the end of each volume. Following the reference subject appears 1 followed by section numbers for volume 1 and 2 followed by section numbers for volume 2.

ACQUISITION OF ANNOTATION SOURCE DOCUMENTS

Subject to redaction of confidential information, the complete text of Letters to Assessors, Attorney General Opinions, and Board of Equalization legal opinions that have been annotated in volume 3 are available on the Board's website at www.boe.ca.gov/proptaxes/annocont.htm.

Copies of staff correspondence can be obtained from the Board. Copies of Attorney General Opinions can be obtained from county law libraries, from the Attorney General's offices, or from the Board. Those who subscribe to the Letters to Assessors service receive copies of all new Letters to Assessors. Each year, the first Letter to Assessors contains a chronological list of letters mailed the previous year and a topic index of previously issued Letters to Assessors. Copies of specific Letters to Assessors may be obtained from the Board's website above or upon request. Inquiries of the Board concerning the obtaining of any copies of Letters to Assessors, Attorney General Opinions, and/or staff correspondence and the purchase price(s) thereof should be directed to: State Board of Equalization, Legal Department, Property Taxes, P.O. Box 942879, Sacramento, CA 94279-0082, (916) 445-6142.

APPLICABILITY OF ANNOTATIONS AND SOURCE DOCUMENTS

Annotations published in the Property Taxes Law Guide are primarily summaries of the conclusions reached in selected legal rulings of counsel. "Legal rulings of counsel" means a legal opinion written and signed by the Chief Counsel or an attorney who is the Chief Counsel's designee, addressing a specific tax application inquiry from a taxpayer or taxpayer representative, a local government, or Board of Equalization staff.

Property Taxes annotations are a research tool to locate selected legal rulings of counsel. Annotations are intended to provide guidance regarding the interpretation of statutes and Board rules as applied to specific factual situations. They do not have the force or effect of law. Although annotations are synopses of past advice provided by the Board's legal staff, the advice is not binding and may be revised at any time. The date appearing at the end of an annotation reflects the agency's interpretation of statutes existing as of that date. Due to delays resulting from the process of adding, amending, or deleting annotations, an annotation may remain in the law guide even though subsequent legislative or administrative action may have invalidated the advice provided in the annotation. In any instance where there is an inconsistency between the statute and an annotation, statutory law is controlling.

Following the advice provided in an annotation is not reasonable reliance upon written advice for purposes of obtaining relief from a failure to pay tax, interest, and penalty.

CORRECTIONS

Corrections to the Property Taxes Law Guide will be made periodically each year to update the volumes as warranted. Correction mailings will be numbered consecutively each calendar year. The correction mailing number is printed on each page below the page number. For example, the law guide shows the mailing number

2004–1; the number 2004 = year published, 1 = the first mailing during that year. If there was a second mailing in 2004, the number at the top of the page would read 2004–2.

A vertical line (edit trace) in the margin indicates the area changed. A Delta (▲) indicates a deletion only. Those sheets with no vertical or horizontal lines usually involve the shifting of material without change from one page to another to provide space for additional material or a minor correction such as a misspelled word.

INDEX OF PUBLISHED ANNOTATIONS

Beginning with 2000–1, an Index of Published Annotations is included at the end of volume 3, before the List of Deleted Annotations. This is a list of annotations that have been added since the 2000–1 edition. The “Edition Date” on this list indicates the edition in which that particular annotation was added. We caution the reader to place no other significance upon this date; it is not an “effective date” as annotations do not have effective dates.

INDEX OF DELETED ANNOTATIONS

Beginning with M98–2, an Index of Deleted Annotations is included at the end of volume 3. This is a list of annotations that have been deleted since the M97–1 edition. The “Edition Date” on this list indicates the edition in which that particular annotation was deleted. We caution the reader to place no other significance upon this date; it is not an “effective date” as annotations do not have effective dates.

HISTORICAL FILE

A Historical File can easily be developed by using the mailing number, the correction mailing notice, and the pages removed as a result of the correction mailing notice. The correction mailing notice is filed in front of the group of pages removed from the law guide because of that notice. This is done for each correction mailing notice and they are filed as a single item in correction mailing number sequence in the Historical File.

To use the Historical File, assume there have been numerous corrections and you are interested in the previous wording of a section on page 1853. The mailing number below page number 1853 is 2002–2. You go to the Historical File of previous correction mailing notices and find mailing 2002–2. Attached to 2002–2 be page 1853 as it read prior to the 2002–2 printing. If page 1853 in 2002–2 does not show the section was corrected, look at the mailing number on that page which is 2002–1 and locate the page in that correction mailing. The process is repeated until the correction mailing notice with the correct section is located.

To see wording of changes made previous to correction mailing notice M81-1, a review must be made of the former yearly bound California Property Tax Laws books.

PURCHASING INFORMATION

The Property Taxes Law Guide is a loose-leaf three volume set as explained in “Arrangement” on page X. There is an updating maintenance service which must be purchased for each volume. This service will consist of one or two mailings each year to reflect legislative law changes, court cases, Board rule changes, and annotated legal opinions. The service can be renewed each year. Inquiries regarding the purchase price, and any other information required, should be directed to: State Board of Equalization, Supply Unit, 3920 West Capitol Avenue, West Sacramento, CA 95691, 1-800-400-7115.

REVISION FILING RECORD

REVISION NUMBER	DATE	INITIAL	REVISION NUMBER	DATE	INITIAL
New Basebook 2000-1	2/2000				
2000-2	9/2000				
2001-1	2/2001				
2002-1	2/2002				
2002-2	7/2002				
New Basebook 2003-1	2/2003				
2004-1	6/2004				
2005-1	2/2005				
2005-2	9/2005				
New Basebook 2006-1	2/2006				

